4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Geographic Availability Statement.

OMB Control Number: 1545-0973.

Type of Review: Extension without change of a currently approved collection.

Description: This form is used to collect information from applicants for the Senior Executive Service Candidate Development Program and other executive positions. The form states an applicant's minimum area of availability and is used for future job placement.

Form: Form 8569.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 500.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: .17 hours per response.

Estimated Total Annual Burden Hours: 84.

Title: Revenue Procedure 2006-10, Acceptance Agents.

OMB Control Number: 1545-1499.

Type of Review: Extension without change of a currently approved collection.

Description: Revenue Procedure 2006-10 describes application procedures for becoming an acceptance agent and the requisite agreement that an agent must execute with IRS.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 8,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 260,325.

Estimated Time per Response: .1 hour per response.

Estimated Total Annual Burden Hours: 24,960.

Title: Entity Classification Election.

OMB Control Number: 1545-1516.

Type of Review: Extension without change of a currently approved collection.

Description: An eligible entity uses Form 8832 to elect how it will be classified for federal tax purposes, as a corporation, a partnership, or an entity disregarded as separate from its owner. An eligible entity is classified for federal tax purposes under the default rules unless it files Form 8832 or Form 2553, Election by a Small Business Corporation. The IRS will use the information entered on this form to establish the entity's filing and reporting requirements for federal tax purposes.

Form: 8832.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 5,000.

Estimated Time per Response: 7.18 hours per response.

Estimated Total Annual Burden Hours: 35,900.

Title: TD 8769 (Final) - Permitted Elimination of Pre-retirement Optional Forms of Benefit

OMB Control Number: 1545-1545.

Type of Review: Extension without change of a currently approved collection.

Description: The previously approved final regulations permit taxpayers to amend qualified plans to eliminate plan provisions for benefit distributions before retirement but after age 701/2, if certain conditions are satisfied.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 135,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 135,000.

Estimated Time per Response: .36 hour per response.

Estimated Total Annual Burden Hours: 48,800.

Title: Waiver of Right to Consistent Agreement of Partnership Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts.

OMB Control Number: 1545-1969.

Type of Review: Extension without change of a currently approved collection.

Description: Per the IRS Global Settlement Initiative, the information requested on Form 13751 will be used to determine the eligibility for participation in the settlement initiative of taxpayers related through TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnerships to ineligible applicants. Such determinations will involve partnership items and partnership-level

determinations, as well as the calculation of tax liabilities resolved under this initiative, including penalties and interest.

Form: 13751.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 1 hour per response.

Estimated Total Annual Burden Hours: 100.

Title: Qualified Plug-in Electric Drive Motor Vehicle Credit.

OMB Control Number: 1545-2137.

Type of Review: Revision of a currently approved collection.

Description: The notice sets forth guidance relating to the qualified plug-in electric drive motor

vehicle credit under § 30D of the Internal Revenue Code, as in effect for vehicles acquired after

December 31, 2009. For tax years beginning after 2008, Form 8936 is used to figure the credit

for qualified plug-in electric drive motor vehicles placed in service during the tax year. The

credit attributable to depreciable property (vehicles used for business or investment purposes) is

treated as a general business credit. Any credit not attributable to depreciable property is treated

as a personal credit.

Form: 8936.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 500.

5

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: 5.35 hours per response.

Estimated Total Annual Burden Hours: 2,675.

Title: Notice of Expatriation and Waiver of Treaty Benefits.

OMB Control Number: 1545-2138.

Type of Review: Extension without change of a currently approved collection.

Description: Information used by taxpayer to notify payer of expatriation so that proper tax treatment is applied by payer. The taxpayer is required to file this form to obtain any benefit accorded by the statute.

Form: W-8CE.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 500.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: 5.68 hours per response.

Estimated Total Annual Burden Hours: 2,840.

Title: Identity Theft Affidavit and Business Identity Theft Affidavit.

OMB Control Number: 1545-2139.

Type of Review: Revision of a currently approved collection.

Description: The primary purpose of these forms is to provide a method of reporting identity

theft issues to the IRS so that the IRS may document situations where individuals or businesses

are or may be victims of identity theft. Additional purposes include the use in the determination

of proper tax liability and to relieve taxpayer burden. The information may be disclosed only as

provided by 26 U.S.C 6103.

Form: 14039, 14039-B.

Affected Public: Individuals or Households, Businesses or other for-profits.

Estimated Number of Respondents: 402,433.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 402,433.

Estimated Time per Response: .696 hour per response.

Estimated Total Annual Burden Hours: 514,836.

Authority: 44 U.S.C. 3501 et seq.

Dated: February 12, 2019.

Jennifer P. Quintana,

Treasury PRA Clearance Officer.

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7